

**LIONS CLUBS INTERNATIONAL  
DISTRICT 105SC**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

**ADMINISTRATION ACCOUNT**

**Lions Clubs International District 105SC**  
**Administration Account**  
**Legal and Administrative Information**

District Governor	Jarvis Macdonald
1 <sup>st</sup> Vice District Governor	Steve Petty
2 <sup>nd</sup> Vice District Governor	Brian Donovan
District Treasurer	Linda Picton
District Secretary	Roger Huntley
Finance Committee Chair	Alan Chapman

**Principal Address**

1 Silverdale  
Fleet  
Hants  
GU52 7TT

**Independent Examiner**

Gilroy & Brookes Accountants Ltd  
Suite 15  
The Enterprise Centre  
Coxbridge Business Park  
Farnham  
Surrey  
GU10 5EH

**Bankers**

HSBC Bank plc  
15 High Street  
Christchurch  
Dorset  
BH23 1AF

**Lions Clubs International District 105SC  
Administration Account  
Contents**

	page
Legal and Administrative Information	1
Contents	2
District Governor's Report	3
Independent Examiner's Report	4
Accounting Policies	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

**Lions Clubs International District 105SC  
Administration Account  
District Governor's Report for the Year ended 30<sup>th</sup> June 2020**

This is the first report for District 105SC (formerly District 105D) following reorganisation of Lions Clubs International in the UK. Clubs in 105D together with Clubs 105A and 105W transitioned to District 105SC as at July 1<sup>st</sup> 2019.

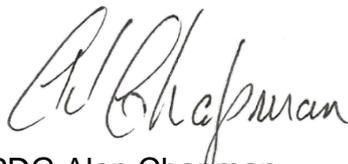
The attached pages detail the District Administration Account for the year ended 30<sup>th</sup> June 2020.

The financial activities demonstrate a healthy position thanks to the intangible income the District continues to receive from an administration and community service perspective by means of the hundreds of voluntary hours and unclaimed expenses contributed by District Officers and fellow Lions and supporters.

It is impossible to place a value on this contribution, but it is greatly appreciated and we must remain mindful of this service given for the benefit of all.



Jarvis MacDonald  
District Governor 2019 – 2020



PDG Alan Chapman  
Chairman District Finance Committee 2019 – 2020

**Lions Clubs International District 105SC  
Administration Account  
Independent Examiners Report for the year ended 30<sup>th</sup> June 2020**

I report on the accounts of Lions Clubs International District 105SC Administration Account for the year ended 30 June 2020 which are set out on pages 6 to 8.

It is considered that an audit is not required for this year and that, by its constitution, an independent examination is needed.

It is my responsibility to:

- Examine the Administration Income and Expenditure Account for District 105SC as prepared by the District Finance Committee
- To state whether particular matters have come to my attention

**Independent examiner's statement**

I report in respect of my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the Finance Committee have not met the requirements to ensure that:
  - Proper accounting records are kept
  - Accounts are prepared which agree with the accounting records and comply with the accounting requirements; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: *A Coote*

Qualification: MAAT

Gilroy & Brookes Accountants Ltd  
Suite 15  
The Enterprise Centre  
Coxbridge Business Park  
Farnham  
Surrey  
GU10 5EH

Dated: 14 January 2021

**Lions Clubs International District 105SC**  
**Administration Account**  
**Accounting Policies for the year ended 30<sup>th</sup> June 2020**

The financial statements have been prepared under historical cost convention and in accordance with applicable accounting standards.

**Incoming Resources**

Administration funds are received for

- the general running costs of the District in accordance with the budget approved by the membership at the District Convention
- amounts due to International and Multiple District relating to membership subscriptions as agreed by the relevant Conventions each year. These funds are forwarded to International and Multiple District Treasurer respectively and are shown as separate lines in these accounts.
- Interest received from HSBC Bank plc would be used to offset administration expenses after making due allowance for taxes. No interest earned during the period of these accounts
- Intangible income by way of hundreds of voluntary hours and unclaimed expenses contributed by District Officers, fellow Lions, and others who have provided support. It is impossible to place a value on such contributions but they remain greatly appreciated.

**Reserve Funds**

Apart from specifically designated reserves for Leos and Membership the undesignated reserves are determined by the Trustees to take into account

- 18th months operating costs at current value (£18,000)
- Equipment replacement (£2,000)
- Convention cancellation protection (£5,000)

This would total £25,000 and is to be reviewed annually.

**Tangible and Fixed Assets**

Certain regalia and other equipment is owned by the District but the value has been written off. Chains of Office etc. remain insured at their estimated replacement value.

**Taxation**

Provision for Corporation Tax liability that may arise has been made within administration reserves.

**Lions Clubs International District 105SC  
Administration Account  
Statement of Financial Activities**

		<u>2020</u>	<u>2019</u>
<b>Incoming Resources</b>			
Convention Social		-1065	-20
Membership Dues		11093	5511
Other Income	1	100	
Insurances		2699	2522
International Dues		41304	39422
MD Dues		35069	32034
		<u>89200</u>	<u>79469</u>
<b>Resources Expended</b>			
Insurances		2699	2522
International Dues		41304	39422
MD Dues		35069	32034
New Member paid			2353
Expenses District Governor		880	800
Expenses Vice District Governors		440	
Expenses District Secretary			
Expenses District Treasurer		153	161
Almoner		57	
CNRO		25	49
Sgt at Arms			48
Region 1 & 2			66
Region 3		149	159
Region 4		33	76
Region 5		238	324
EGM			943
District Regalia & Equipment	2	1175	607
Handover			19
Island Travel		802	449
Room Hire (Cabinet)		245	337
Special Meetings			527
New Club Development	3	597	
		<u>83866</u>	<u>80896</u>
<b>Committees</b>			
Communications		378	469
Community Services		49	142
Convention Business		420	2611
Finance		130	37
International Relations		291	291
Membership Drives		150	250
GLT/GMT(Reg. Club Dev)		401	312
PR			170
Youth		263	357
		<u>2082</u>	<u>4639</u>
<b>Total Expenses</b>			
		<u>85948</u>	<u>85535</u>
<b>Surplus(deficit)</b>			
		<u>3252</u>	<u>-6066</u>
<b>Extraordinary Items</b>			
Redistricting Transfers	4	1366	-6046
Club Refunds	5	-16020	-20
<b>Total Extraordinary</b>		<u>-14654</u>	
<b>Total Surplus(deficit)</b>			
		<u>-11402</u>	<u>-6066</u>

**Lions Clubs International District 105SC  
Administration Account  
Balance Sheet**

	<u>2020</u>	<u>2019</u>
<b>Current Assets:</b> Debtors		
Convention Bank	1	1
HSBC Current Account	25327	10999
HSBC Investment		
Account	500	5000
Barclays Bank	25828	20000
Debtors	<u>640</u>	<u>1928</u>
		37928
<b>Current Liabilities:</b> Creditors	<u>-640</u>	<u>698</u>
<b>Net Assets</b>	<u><b>25828</b></u>	<u><b>37230</b></u>
 <b>Reserve Funds</b>		
Administration	15811	26669
Leos	522	522
Convention Business	5000	5000
Convention Social		544
Membership	4495	4495
	<u><b>25828</b></u>	<u><b>37230</b></u>
 <b>Movements in Reserves</b>		
<b>Administration</b>		
Opening Balance	26669	32715
Allocated from year surplus	-10337	-6046
Transfer from Convention Social	-521	
Closing Balance	<u><b>15811</b></u>	<u><b>26669</b></u>
 <b>Leos</b>		
Opening Balance	522	522
Allocation		
Closing balance	<u><b>522</b></u>	<u><b>522</b></u>
 <b>Convention Business</b>		
Opening Balance	5000	5000
Allocation		
Closing Balance	<u><b>5000</b></u>	<u><b>5000</b></u>
 <b>Convention Social</b>		
Opening Balance	544	564
Allocation	-1065	-20
Transfer Admin	521	
Closing Balance	<u><b>0</b></u>	<u><b>544</b></u>
 <b>Membership</b>		
Opening Balance	4495	4495
Allocation		
Closing Balance	<u><b>4495</b></u>	<u><b>4495</b></u>
 <b>Total Reserves</b>	<u><b>25828</b></u>	<u><b>37230</b></u>

Approved and signed on behalf of District 105SC Cabinet

*Jarvis MacDonald*

District Governor Jarvis MacDonald

Date: 08/01/20

**Lions Clubs International District 105SC  
Administration Account  
Notes to the Accounts**

Note 1	Barclays Bank compensation		£100
Note 2	Replacement Badges and Regalia for 105SC		
Note 3	Southampton University Campus Costs		
Note 4	Receipt 105A	£954.50	
	Receipt 105W	£1401.17	
	Paid 105SW	(£990)	£1365.67
Note 5:	Paid £15 member 105D		£16,020